

59-2-301.5 Definitions -- Assessment of property if threatened or endangered species is present.

- (1) As used in this section:
 - (a) "Endangered" is as defined in Section 23-13-2.
 - (b) "Threatened" is as defined in Section 23-13-2.
- (2) In assessing the fair market value of property, a county assessor shall consider as part of the determination of fair market value whether a threatened or endangered species is present on any portion of the property, including any impacts the presence of the threatened or endangered species has on:
 - (a) the functionality of the property;
 - (b) the ability to use the property; and
 - (c) property rights.
- (3) This section does not prohibit a county assessor from including as part of a determination of the fair market value of property any other factor affecting the fair market value of the property.

Enacted by Chapter 96, 2013 General Session